

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, selected items, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

* Taxpayers with Total business income greater than \$0.

1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.

2 The 'Total income or loss' reported in this table is based on the total calculated by the Tax Office during tax return assessment and therefore will not necessarily agree with the sum of component items which taxpayers claim on their annual income tax returns.

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | Loss/nil | \$1-\$10,000 | \$10,001-\$50,000 | \$50,001-\$75,000 |
|--|-----|------------|---------------|-------------------|-------------------|
| Total individuals | no. | 1,355 | 295,360 | 394,120 | 119,240 |
| Income | | | | | |
| Salary or wages | no. | 920 | 214,685 | 168,630 | 25,335 |
| | \$ | 63,870,278 | 9,282,371,072 | 6,137,533,810 | 915,776,792 |
| Allowances; benefits; earnings; tips etc | no. | 180 | 47,565 | 36,345 | 5,405 |
| | \$ | 1,236,024 | 139,072,057 | 136,506,315 | 27,716,609 |
| Lump sum payments - assessable in full | no. | 20 | 4,560 | 3,950 | 620 |
| | \$ | 288,684 | 54,012,682 | 51,057,268 | 9,548,431 |
| Lump sum payments - 5% assessable | no. | 0 | 370 | 270 | 40 |
| | \$ | 0 | 174,304 | 140,900 | 39,024 |
| ETP taxable component total | no. | 30 | 5,375 | 5,810 | 1,315 |
| | \$ | 476,779 | 65,766,101 | 83,505,722 | 19,170,021 |
| Commonwealth of Australia benefits & payments | no. | 70 | 31,720 | 27,940 | 3,145 |
| | \$ | 325,085 | 175,793,366 | 133,305,990 | 15,342,847 |
| Commonwealth of Australia pensions & allowances | no. | 60 | 18,285 | 19,100 | 2,285 |
| | \$ | 646,302 | 160,999,849 | 162,540,533 | 17,577,686 |
| Australian annuities and superannuation income streams taxable component taxed element | no. | 25 | 3,725 | 3,660 | 790 |
| | \$ | 296,767 | 54,036,273 | 52,862,402 | 9,903,785 |
| Australian annuities and superannuation income streams taxable component untaxed element | no. | 20 | 3,880 | 3,245 | 645 |
| | \$ | 564,784 | 114,854,075 | 96,625,214 | 19,552,043 |
| Australian superannuation lump sum payments taxable component taxed element total | no. | 15 | 3,095 | 2,900 | 615 |
| | \$ | 383,141 | 61,840,139 | 61,999,530 | 12,131,549 |
| Australian superannuation lump sum payments taxable component untaxed element total | no. | 5 | 460 | 540 | 130 |
| | \$ | 179,404 | 7,878,250 | 9,176,702 | 2,136,690 |
| Attributed personal services income | no. | 5 | 440 | 320 | 65 |
| | \$ | 222,190 | 8,108,712 | 8,759,285 | 1,722,550 |
| Gross interest | no. | 935 | 169,410 | 207,670 | 61,940 |
| | \$ | 2,696,866 | 281,219,074 | 348,281,687 | 94,967,389 |
| Dividends franked | no. | 565 | 77,005 | 88,615 | 25,320 |
| | \$ | 2,202,193 | 371,597,116 | 395,537,947 | 117,412,730 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$75,001-\$100,000 | \$100,001-\$250,000 | \$250,001-\$500,000 | \$500,001-\$1,000,000 |
|--|-----|--------------------|---------------------|---------------------|-----------------------|
| Total individuals | no. | 58,045 | 109,135 | 38,425 | 17,470 |
| Income | | | | | |
| Salary or wages | no. | 11,175 | 19,650 | 7,260 | 4,315 |
| | \$ | 481,547,650 | 1,090,609,117 | 498,082,865 | 333,000,901 |
| Allowances; benefits; earnings; tips etc | no. | 2,370 | 3,960 | 1,400 | 785 |
| | \$ | 15,711,861 | 35,578,650 | 15,461,275 | 10,681,503 |
| Lump sum payments - assessable in full | no. | 255 | 400 | 95 | 65 |
| | \$ | 3,819,713 | 7,691,025 | 2,290,652 | 1,286,251 |
| Lump sum payments - 5% assessable | no. | 15 | 20 | 10 | 5 |
| | \$ | 15,458 | 8,572 | 2,343 | 4,653 |
| ETP taxable component total | no. | 600 | 705 | 140 | 60 |
| | \$ | 8,136,426 | 20,051,190 | 5,778,755 | 3,357,548 |
| Commonwealth of Australia benefits & payments | no. | 1,175 | 1,890 | 525 | 180 |
| | \$ | 7,040,882 | 14,388,096 | 4,799,528 | 1,569,422 |
| Commonwealth of Australia pensions & allowances | no. | 815 | 1,380 | 380 | 125 |
| | \$ | 6,781,728 | 11,247,201 | 3,066,500 | 1,039,448 |
| Australian annuities and superannuation income streams taxable component taxed element | no. | 410 | 930 | 405 | 235 |
| | \$ | 6,129,755 | 14,073,197 | 6,996,560 | 4,557,344 |
| Australian annuities and superannuation income streams taxable component untaxed element | no. | 330 | 575 | 155 | 65 |
| | \$ | 10,447,397 | 19,779,207 | 5,475,645 | 2,089,506 |
| Australian superannuation lump sum payments taxable component taxed element total | no. | 285 | 455 | 150 | 55 |
| | \$ | 6,823,710 | 11,298,969 | 3,783,775 | 1,186,905 |
| Australian superannuation lump sum payments taxable component untaxed element total | no. | 70 | 85 | 20 | 15 |
| | \$ | 827,096 | 1,513,163 | 622,154 | 234,922 |
| Attributed personal services income | no. | 30 | 40 | 35 | 10 |
| | \$ | 945,453 | 2,140,398 | 2,074,573 | 255,348 |
| Gross interest | no. | 31,815 | 64,460 | 25,180 | 12,610 |
| | \$ | 52,307,515 | 128,281,190 | 65,202,977 | 38,933,094 |
| Dividends franked | no. | 13,980 | 30,740 | 13,735 | 7,725 |
| | \$ | 78,543,263 | 167,843,003 | 101,049,010 | 94,257,532 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$1,000,001- \$2,000,000 | \$2,000,001- \$10,000,000 | \$10,000,001 or more | Total |
|--|-----|-----------------------------|------------------------------|----------------------|-----------------------|
| Total individuals | no. | 7,060 | 3,735 | 450 | 1,044,390 |
| Income | | | | | |
| Salary or wages | no. | 2,090 | 1,335 | 240 | 455,640 |
| | \$ | 149,407,034 | 114,134,707 | 22,515,743 | 19,088,849,969 |
| Allowances; benefits; earnings; tips etc | no. | 390 | 260 | 60 | 98,720 |
| | \$ | 7,961,061 | 4,605,283 | 1,247,985 | 395,778,623 |
| Lump sum payments - assessable in full | no. | 40 | 30 | 5 | 10,035 |
| | \$ | 832,742 | 565,790 | 61,484 | 131,454,722 |
| Lump sum payments - 5% assessable | no. | 5 | 0 | 0 | 725 |
| | \$ | 192 | 0 | 0 | 385,446 |
| ETP taxable component total | no. | 45 | 40 | 5 | 14,125 |
| | \$ | 2,433,973 | 846,604 | 103,669 | 209,626,788 |
| Commonwealth of Australia benefits & payments | no. | 50 | 35 | 5 | 66,740 |
| | \$ | 326,632 | 175,081 | 22,487 | 353,089,416 |
| Commonwealth of Australia pensions & allowances | no. | 50 | 25 | 5 | 42,505 |
| | \$ | 372,835 | 210,673 | 28,791 | 364,511,546 |
| Australian annuities and superannuation income streams taxable component | no. | 100 | 50 | 5 | 10,340 |
| taxed element | \$ | 2,214,305 | 1,478,898 | 199,676 | 152,748,962 |
| Australian annuities and superannuation income streams taxable component | no. | 45 | 20 | 5 | 8,985 |
| untaxed element | \$ | 1,897,743 | 646,323 | 154,165 | 272,086,102 |
| Australian superannuation lump sum payments taxable component taxed | no. | 35 | 25 | 5 | 7,630 |
| element total | \$ | 789,185 | 783,789 | 26,936 | 161,047,628 |
| Australian superannuation lump sum payments taxable component untaxed | no. | 5 | 5 | 0 | 1,325 |
| element total | \$ | 166,179 | 113,721 | 0 | 22,848,281 |
| Attributed personal services income | no. | 10 | 10 | 5 | 965 |
| | \$ | 289,001 | 438,222 | 5,431 | 24,961,163 |
| Gross interest | no. | 5,545 | 3,070 | 365 | 583,005 |
| | \$ | 29,719,181 | 33,606,913 | 8,416,607 | 1,083,632,493 |
| Dividends franked | no. | 3,770 | 2,320 | 270 | 264,045 |
| | \$ | 52,859,739 | 64,693,086 | 18,347,752 | 1,464,343,371 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | Loss/nil | \$1-\$10,000 | \$10,001-\$50,000 | \$50,001-\$75,000 |
|--|-----|-----------|--------------|-------------------|-------------------|
| Dividends unfranked | no. | 305 | 30,805 | 36,125 | 10,465 |
| | \$ | 252,179 | 20,999,661 | 25,500,209 | 6,389,761 |
| <i>Total dividends</i> | no. | 600 | 78,660 | 90,500 | 25,925 |
| | \$ | 2,454,372 | 392,596,777 | 421,038,156 | 123,802,491 |
| Franking credit | no. | 565 | 76,735 | 88,345 | 25,220 |
| | \$ | 944,154 | 159,121,061 | 169,130,216 | 50,249,819 |
| Discount from taxed upfront schemes – eligible for reduction | no. | 15 | 1,060 | 535 | 65 |
| | \$ | 12,601 | 979,348 | 478,040 | 91,110 |
| Discount taxed upfront schemes – not eligible for reduction | no. | 5 | 130 | 90 | 25 |
| | \$ | 31,974 | 1,092,584 | 2,763,173 | 363,428 |
| Discount from deferral schemes | no. | 5 | 55 | 35 | 10 |
| | \$ | 2,866 | 6,119,908 | 1,583,427 | 2,022,002 |
| Assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year | no. | 5 | 465 | 340 | 55 |
| | \$ | 191,394 | 20,815,681 | 19,323,600 | 2,448,829 |
| Employee share schemes - assessable amount of the discounts | no. | 10 | 655 | 495 | 90 |
| | \$ | 226,842 | 28,154,878 | 23,733,787 | 4,876,095 |
| Net P&T distribution - Primary Production (PP) | no. | 25 | 4,930 | 5,415 | 1,320 |
| | \$ | -408,538 | -609,921 | -10,712,463 | -3,288,137 |
| Net P&T distribution - Non-Primary Production (NPP) | no. | 330 | 47,780 | 51,715 | 13,105 |
| | \$ | 5,870,942 | 745,789,794 | 801,409,305 | 168,670,997 |
| Further information on Net P&T distributions | | | | | |
| <i>Distribution from partnership - PP - profit</i> | no. | 5 | 1,535 | 1,690 | 400 |
| | \$ | 71,504 | 31,331,740 | 32,714,640 | 7,499,395 |
| <i>Distribution from partnership - PP - loss</i> | no. | 15 | 2,415 | 2,840 | 735 |
| | \$ | -380,994 | -44,451,281 | -54,516,356 | -12,944,219 |
| <i>Distribution from trust - PP - profit</i> | no. | 5 | 850 | 815 | 170 |
| | \$ | 960 | 24,227,097 | 22,170,417 | 5,808,302 |
| <i>Distribution from trust - PP - loss</i> | no. | 5 | 180 | 155 | 30 |
| | \$ | -93,981 | -4,289,995 | -3,880,834 | -1,440,102 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$75,001-\$100,000 | \$100,001-\$250,000 | \$250,001-\$500,000 | \$500,001-\$1,000,000 |
|--|-----|--------------------|---------------------|---------------------|-----------------------|
| Dividends unfranked | no. | 6,095 | 14,320 | 6,970 | 4,035 |
| | \$ | 5,559,253 | 11,245,238 | 7,880,500 | 7,796,957 |
| <i>Total dividends</i> | no. | 14,300 | 31,550 | 14,075 | 7,895 |
| | \$ | 84,102,516 | 179,088,241 | 108,929,510 | 102,054,489 |
| Franking credit | no. | 13,915 | 30,625 | 13,685 | 7,710 |
| | \$ | 33,615,436 | 71,867,065 | 43,251,778 | 40,380,218 |
| Discount from taxed upfront schemes – eligible for reduction | no. | 30 | 85 | 30 | 20 |
| | \$ | 30,171 | 146,895 | 30,604 | 19,937 |
| Discount taxed upfront schemes – not eligible for reduction | no. | 10 | 35 | 15 | 15 |
| | \$ | 221,972 | 1,098,645 | 314,617 | 1,173,235 |
| Discount from deferral schemes | no. | 5 | 5 | 5 | 5 |
| | \$ | 223,961 | 301,288 | 864,442 | 38,435 |
| Assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year | no. | 25 | 75 | 30 | 20 |
| | \$ | 2,893,755 | 11,302,238 | 5,759,553 | 10,643,529 |
| Employee share schemes - assessable amount of the discounts | no. | 45 | 120 | 50 | 35 |
| | \$ | 3,352,048 | 12,784,824 | 6,946,594 | 11,858,953 |
| Net P&T distribution - Primary Production (PP) | no. | 725 | 1,665 | 730 | 365 |
| | \$ | -3,723,535 | -8,852,976 | -8,941,547 | -7,315,332 |
| Net P&T distribution - Non-Primary Production (NPP) | no. | 7,270 | 16,350 | 7,760 | 4,690 |
| | \$ | 110,044,222 | 261,828,927 | 114,280,382 | 83,954,543 |
| Further information on Net P&T distributions | | | | | |
| <i>Distribution from partnership - PP - profit</i> | no. | 225 | 490 | 195 | 80 |
| | \$ | 4,958,944 | 11,600,563 | 5,432,988 | 3,313,080 |
| <i>Distribution from partnership - PP - loss</i> | no. | 400 | 945 | 430 | 225 |
| | \$ | -8,075,392 | -23,143,653 | -14,546,136 | -9,979,180 |
| <i>Distribution from trust - PP - profit</i> | no. | 90 | 220 | 100 | 45 |
| | \$ | 2,175,029 | 8,016,043 | 3,005,976 | 1,645,939 |
| <i>Distribution from trust - PP - loss</i> | no. | 15 | 40 | 20 | 15 |
| | \$ | -852,995 | -2,407,454 | -419,756 | -698,694 |

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Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$1,000,001- \$2,000,000 | \$2,000,001- \$10,000,000 | \$10,000,001 or more | Total |
|--|-----|-----------------------------|------------------------------|----------------------|----------------------|
| Dividends unfranked | no. | 2,065 | 1,315 | 175 | 112,675 |
| | \$ | 7,307,903 | 3,800,352 | 2,089,526 | 98,821,539 |
| <i>Total dividends</i> | no. | 3,855 | 2,380 | 285 | 270,020 |
| | \$ | 60,167,642 | 68,493,438 | 20,437,278 | 1,563,164,910 |
| Franking credit | no. | 3,755 | 2,315 | 265 | 263,140 |
| | \$ | 22,557,888 | 27,583,018 | 7,629,111 | 626,329,764 |
| Discount from taxed upfront schemes – eligible for reduction | no. | 15 | 10 | 5 | 1,865 |
| | \$ | 15,676 | 6,967 | 2,584 | 1,813,933 |
| Discount taxed upfront schemes – not eligible for reduction | no. | 5 | 5 | 0 | 330 |
| | \$ | 101,867 | 4,511 | 0 | 7,166,006 |
| Discount from deferral schemes | no. | 5 | 0 | 0 | 120 |
| | \$ | 34,529 | 0 | 0 | 11,190,858 |
| Assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year | no. | 5 | 10 | 5 | 1,025 |
| | \$ | 682,062 | 1,243,429 | 55,294 | 75,359,364 |
| Employee share schemes - assessable amount of the discounts | no. | 15 | 15 | 5 | 1,535 |
| | \$ | 822,458 | 1,249,315 | 56,293 | 94,062,087 |
| Net P&T distribution - Primary Production (PP) | no. | 175 | 90 | 10 | 15,450 |
| | \$ | -4,855,750 | -6,071,746 | -616,454 | -55,396,399 |
| Net P&T distribution - Non-Primary Production (NPP) | no. | 2,395 | 1,480 | 180 | 153,060 |
| | \$ | 69,095,802 | 91,146,799 | 34,165,996 | 2,486,257,709 |
| Further information on Net P&T distributions | | | | | |
| <i>Distribution from partnership - PP - profit</i> | no. | 40 | 20 | 5 | 4,675 |
| | \$ | 1,161,475 | 685,010 | 29,164 | 98,798,503 |
| <i>Distribution from partnership - PP - loss</i> | no. | 105 | 45 | 5 | 8,165 |
| | \$ | -5,285,124 | -6,103,939 | -804,276 | -180,230,550 |
| <i>Distribution from trust - PP - profit</i> | no. | 25 | 25 | 5 | 2,340 |
| | \$ | 964,531 | 959,342 | 175,588 | 69,149,224 |
| <i>Distribution from trust - PP - loss</i> | no. | 10 | 5 | 0 | 465 |
| | \$ | -622,279 | -600,267 | 0 | -15,306,357 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | Loss/nil | \$1-\$10,000 | \$10,001-\$50,000 | \$50,001-\$75,000 |
|---|-----|-------------|--------------|-------------------|-------------------|
| <i>Landcare operation expenses P&T - PP</i> | no. | 0 | 290 | 275 | 70 |
| | \$ | 0 | 1,285,667 | 807,747 | 257,285 |
| <i>Other deductions relating to distributions P&T - PP</i> | no. | 5 | 1,035 | 990 | 250 |
| | \$ | 6,027 | 6,141,815 | 6,392,591 | 1,954,228 |
| <i>Distribution from partnership - NPP - profit</i> | no. | 35 | 8,205 | 10,515 | 2,575 |
| | \$ | 3,365,044 | 253,217,591 | 298,179,702 | 68,797,239 |
| <i>Distribution from partnership - NPP - loss</i> | no. | 60 | 2,730 | 3,305 | 935 |
| | \$ | -499,646 | -23,073,714 | -33,685,803 | -9,104,952 |
| <i>Distribution from trust - NPP - profit</i> | no. | 255 | 38,565 | 39,750 | 10,025 |
| | \$ | 3,981,899 | 591,069,636 | 610,832,470 | 130,083,709 |
| <i>Distribution from trust - NPP - loss</i> | no. | 5 | 185 | 195 | 40 |
| | \$ | -3,146 | -3,761,658 | -4,424,578 | -975,626 |
| <i>Landcare operation expenses P&T - NPP</i> | no. | 5 | 70 | 55 | 15 |
| | \$ | 2,218 | 126,265 | 257,665 | 77,595 |
| <i>Other deductions relating to distributions P&T - NPP</i> | no. | 70 | 10,615 | 9,385 | 2,480 |
| | \$ | 970,991 | 71,535,796 | 69,235,285 | 20,051,778 |
| <i>Total distribution from partnership & trusts</i> | no. | 340 | 49,380 | 53,705 | 13,605 |
| | \$ | 6,441,640 | 824,269,416 | 867,389,658 | 187,723,746 |
| <i>Total partnership & trust deductions</i> | no. | 80 | 11,780 | 10,535 | 2,760 |
| | \$ | 979,236 | 79,089,543 | 76,693,288 | 22,340,886 |
| Net PSI | no. | 25 | 3,260 | 2,395 | 385 |
| | \$ | 619,331 | 43,238,936 | 45,870,137 | 14,252,362 |
| Net business income/loss - PP - profit | no. | 5 | 12,390 | 13,660 | 3,515 |
| | \$ | 5,645 | 31,796,447 | 162,523,175 | 75,990,673 |
| Net business income/loss - PP - loss | no. | 215 | 17,865 | 16,305 | 3,180 |
| | \$ | -6,912,526 | -257,593,232 | -413,689,531 | -98,591,520 |
| Net business income/loss - NPP - profit | no. | 15 | 175,285 | 321,820 | 106,155 |
| | \$ | 293,739 | 468,429,169 | 5,018,581,499 | 3,446,209,202 |
| Net business income/loss - NPP - loss | no. | 1,145 | 85,470 | 44,985 | 7,890 |
| | \$ | -27,755,405 | -541,087,217 | -574,496,838 | -144,225,602 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$75,001-\$100,000 | \$100,001-\$250,000 | \$250,001-\$500,000 | \$500,001-\$1,000,000 |
|---|-----|--------------------|---------------------|---------------------|-----------------------|
| <i>Landcare operation expenses P&T - PP</i> | no. | 35 | 70 | 35 | 15 |
| | \$ | 116,386 | 401,594 | 153,402 | 446,110 |
| <i>Other deductions relating to distributions P&T - PP</i> | no. | 120 | 265 | 120 | 75 |
| | \$ | 1,812,735 | 2,516,881 | 2,261,217 | 1,150,367 |
| <i>Distribution from partnership - NPP - profit</i> | no. | 1,335 | 2,965 | 1,450 | 810 |
| | \$ | 45,745,547 | 97,580,986 | 44,375,626 | 34,255,382 |
| <i>Distribution from partnership - NPP - loss</i> | no. | 525 | 1,160 | 635 | 380 |
| | \$ | -5,925,005 | -15,026,043 | -10,090,778 | -9,832,314 |
| <i>Distribution from trust - NPP - profit</i> | no. | 5,640 | 12,820 | 6,055 | 3,750 |
| | \$ | 82,476,099 | 213,598,524 | 104,849,376 | 81,090,369 |
| <i>Distribution from trust - NPP - loss</i> | no. | 20 | 50 | 25 | 20 |
| | \$ | -355,802 | -1,951,278 | -801,980 | -850,915 |
| <i>Landcare operation expenses P&T - NPP</i> | no. | 10 | 15 | 10 | 5 |
| | \$ | 20,983 | 107,545 | 36,889 | 307,629 |
| <i>Other deductions relating to distributions P&T - NPP</i> | no. | 1,425 | 3,110 | 1,610 | 1,035 |
| | \$ | 11,875,634 | 32,265,717 | 24,014,973 | 20,400,350 |
| <i>Total distribution from partnership & trusts</i> | no. | 7,515 | 16,945 | 7,980 | 4,770 |
| | \$ | 120,146,425 | 288,267,688 | 131,805,316 | 98,943,667 |
| <i>Total partnership & trust deductions</i> | no. | 1,560 | 3,410 | 1,750 | 1,120 |
| | \$ | 13,825,738 | 35,291,737 | 26,466,481 | 22,304,456 |
| Net PSI | no. | 170 | 215 | 60 | 35 |
| | \$ | 7,732,485 | 14,646,862 | 3,568,603 | 1,304,231 |
| Net business income/loss - PP - profit | no. | 2,030 | 4,640 | 1,615 | 635 |
| | \$ | 53,946,900 | 170,432,248 | 93,274,862 | 45,248,178 |
| Net business income/loss - PP - loss | no. | 1,845 | 4,090 | 1,855 | 1,005 |
| | \$ | -71,382,870 | -192,249,889 | -128,004,232 | -98,173,165 |
| Net business income/loss - NPP - profit | no. | 50,765 | 93,095 | 31,930 | 14,320 |
| | \$ | 2,107,914,830 | 5,282,727,218 | 3,152,083,672 | 2,679,263,281 |
| Net business income/loss - NPP - loss | no. | 4,455 | 10,185 | 4,560 | 2,460 |
| | \$ | -96,006,192 | -271,944,811 | -161,913,160 | -121,187,978 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$1,000,001- \$2,000,000 | \$2,000,001- \$10,000,000 | \$10,000,001 or more | Total |
|---|-----|-----------------------------|------------------------------|----------------------|-----------------------|
| <i>Landcare operation expenses P&T - PP</i> | no. | 10 | 5 | 0 | 800 |
| | \$ | 53,370 | 141,950 | 0 | 3,663,511 |
| <i>Other deductions relating to distributions P&T - PP</i> | no. | 45 | 25 | 5 | 2,930 |
| | \$ | 1,020,983 | 869,942 | 16,930 | 24,143,716 |
| <i>Distribution from partnership - NPP - profit</i> | no. | 415 | 345 | 40 | 28,690 |
| | \$ | 27,785,487 | 59,389,311 | 31,034,657 | 963,726,572 |
| <i>Distribution from partnership - NPP - loss</i> | no. | 195 | 110 | 15 | 10,050 |
| | \$ | -3,957,975 | -4,267,284 | -1,153,250 | -116,616,764 |
| <i>Distribution from trust - NPP - profit</i> | no. | 1,965 | 1,190 | 145 | 120,160 |
| | \$ | 62,463,414 | 50,062,492 | 9,169,854 | 1,939,677,842 |
| <i>Distribution from trust - NPP - loss</i> | no. | 5 | 5 | 0 | 550 |
| | \$ | -293,432 | -131,415 | 0 | -13,549,830 |
| <i>Landcare operation expenses P&T - NPP</i> | no. | 5 | 5 | 5 | 195 |
| | \$ | 65,205 | 2,521 | 39,604 | 1,044,119 |
| <i>Other deductions relating to distributions P&T - NPP</i> | no. | 545 | 325 | 45 | 30,645 |
| | \$ | 16,836,487 | 13,903,784 | 4,845,661 | 285,936,456 |
| <i>Total distribution from partnership & trusts</i> | no. | 2,420 | 1,490 | 180 | 158,325 |
| | \$ | 82,216,097 | 99,993,250 | 38,451,737 | 2,745,648,640 |
| <i>Total partnership & trust deductions</i> | no. | 590 | 350 | 45 | 33,980 |
| | \$ | 17,976,045 | 14,918,197 | 4,902,195 | 314,787,802 |
| Net PSI | no. | 20 | 10 | 5 | 6,580 |
| | \$ | 779,088 | 341,016 | 101,665 | 132,454,716 |
| Net business income/loss - PP - profit | no. | 225 | 90 | 5 | 38,795 |
| | \$ | 19,590,253 | 10,080,604 | 171,744 | 663,060,729 |
| Net business income/loss - PP - loss | no. | 480 | 185 | 20 | 47,040 |
| | \$ | -59,765,868 | -38,329,058 | -4,214,556 | -1,368,906,447 |
| Net business income/loss - NPP - profit | no. | 5,515 | 2,415 | 150 | 801,465 |
| | \$ | 1,825,811,924 | 873,662,639 | 84,928,368 | 24,939,905,541 |
| Net business income/loss - NPP - loss | no. | 1,350 | 1,245 | 290 | 164,035 |
| | \$ | -82,367,259 | -103,566,433 | -41,543,672 | -2,166,094,567 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | Loss/nil | \$1-\$10,000 | \$10,001-\$50,000 | \$50,001-\$75,000 |
|--|-----|-------------|--------------|-------------------|-------------------|
| <i>Total net business income/loss</i> | no. | 1,350 | 288,695 | 391,750 | 118,865 |
| | \$ | -34,368,547 | -298,454,833 | 4,192,918,305 | 3,279,382,753 |
| Deferred losses from partnership activities | no. | 70 | 2,440 | 1,385 | 330 |
| | \$ | 817,675 | 19,606,996 | 15,905,797 | 3,462,481 |
| Deferred losses from sole trader activities | no. | 655 | 69,925 | 20,635 | 1,825 |
| | \$ | 14,278,968 | 502,661,167 | 266,584,575 | 37,345,253 |
| <i>Total deferred losses</i> | no. | 720 | 71,900 | 21,855 | 2,130 |
| | \$ | 15,096,643 | 522,268,163 | 282,490,372 | 40,807,734 |
| Net farm management withdrawals | no. | 5 | 285 | 410 | 155 |
| | \$ | 185,000 | 9,518,645 | 13,218,895 | 5,751,286 |
| Net farm management deposits | no. | 5 | 120 | 185 | 80 |
| | \$ | 272 | 4,370,883 | 5,016,411 | 2,053,829 |
| Net capital gain | no. | 150 | 16,500 | 18,130 | 5,140 |
| | \$ | 3,192,764 | 298,467,920 | 363,298,499 | 95,976,760 |
| <i>Total current year capital gains</i> | no. | 230 | 24,275 | 25,930 | 7,230 |
| | \$ | 12,934,643 | 761,241,071 | 1,001,392,283 | 266,096,169 |
| <i>Net capital losses carried forward</i> | no. | 295 | 28,725 | 32,275 | 9,315 |
| | \$ | 9,031,557 | 578,370,085 | 744,183,072 | 268,541,001 |
| Attributed foreign income | no. | 5 | 305 | 260 | 65 |
| | \$ | 89,585 | 394,168 | 166,370 | 44,182 |
| Assessable foreign source income | no. | 195 | 25,430 | 25,280 | 6,495 |
| | \$ | 456,307 | 77,046,362 | 76,491,721 | 18,259,859 |
| Other net foreign employment income | no. | 5 | 630 | 520 | 100 |
| | \$ | 7,000 | 20,409,684 | 18,671,984 | 4,004,217 |
| Net foreign pension or annuity income - with UPP | no. | 5 | 890 | 935 | 175 |
| | \$ | 22,674 | 6,700,876 | 6,268,306 | 1,271,760 |
| Net foreign rent | no. | 10 | 755 | 825 | 245 |
| | \$ | 93,474 | 1,452,607 | 1,513,226 | 372,882 |
| Other net foreign source income | no. | 190 | 23,275 | 22,975 | 6,045 |
| | \$ | 265,121 | 35,560,389 | 37,880,658 | 9,771,756 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$75,001-\$100,000 | \$100,001-\$250,000 | \$250,001-\$500,000 | \$500,001-\$1,000,000 |
|--|-----|--------------------|---------------------|---------------------|-----------------------|
| <i>Total net business income/loss</i> | no. | 57,865 | 108,845 | 38,325 | 17,420 |
| | \$ | 1,994,472,668 | 4,988,964,766 | 2,955,441,142 | 2,505,150,316 |
| Deferred losses from partnership activities | no. | 170 | 350 | 195 | 145 |
| | \$ | 1,350,915 | 4,394,704 | 5,726,748 | 6,458,321 |
| Deferred losses from sole trader activities | no. | 1,015 | 2,030 | 785 | 505 |
| | \$ | 26,671,285 | 70,304,646 | 36,270,159 | 39,177,681 |
| <i>Total deferred losses</i> | no. | 1,170 | 2,360 | 960 | 625 |
| | \$ | 28,022,200 | 74,699,350 | 41,996,907 | 45,636,002 |
| Net farm management withdrawals | no. | 105 | 275 | 120 | 30 |
| | \$ | 3,848,872 | 10,776,674 | 5,522,911 | 2,047,874 |
| Net farm management deposits | no. | 75 | 335 | 160 | 50 |
| | \$ | 2,174,214 | 12,469,337 | 9,793,701 | 3,793,643 |
| Net capital gain | no. | 2,860 | 6,455 | 2,840 | 1,500 |
| | \$ | 92,742,854 | 172,343,926 | 85,377,000 | 60,881,122 |
| <i>Total current year capital gains</i> | no. | 4,055 | 9,535 | 4,385 | 2,460 |
| | \$ | 232,310,575 | 499,643,140 | 296,875,560 | 226,852,394 |
| <i>Net capital losses carried forward</i> | no. | 5,285 | 11,895 | 5,590 | 3,210 |
| | \$ | 128,570,038 | 345,255,531 | 242,041,926 | 160,406,951 |
| Attributed foreign income | no. | 35 | 65 | 25 | 25 |
| | \$ | 26,297 | 42,424 | 23,897 | 106,816 |
| Assessable foreign source income | no. | 3,580 | 8,125 | 3,635 | 2,165 |
| | \$ | 11,983,203 | 37,044,201 | 14,352,129 | 7,309,133 |
| Other net foreign employment income | no. | 55 | 90 | 30 | 25 |
| | \$ | 3,332,297 | 16,083,054 | 2,815,147 | 1,093,011 |
| Net foreign pension or annuity income - with UPP | no. | 70 | 105 | 40 | 15 |
| | \$ | 486,874 | 798,902 | 503,084 | 160,375 |
| Net foreign rent | no. | 125 | 320 | 155 | 90 |
| | \$ | -93,980 | 576,747 | -122,978 | -556,257 |
| Other net foreign source income | no. | 3,405 | 7,780 | 3,515 | 2,105 |
| | \$ | 6,292,571 | 15,872,798 | 9,244,645 | 4,512,073 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$1,000,001- \$2,000,000 | \$2,000,001- \$10,000,000 | \$10,000,001 or more | Total |
|--|-----|-----------------------------|------------------------------|----------------------|-----------------------|
| Total net business income/loss | no. | 7,040 | 3,710 | 445 | 1,034,310 |
| | \$ | 1,703,269,050 | 741,847,752 | 39,341,884 | 22,067,965,256 |
| Deferred losses from partnership activities | no. | 85 | 50 | 5 | 5,235 |
| | \$ | 2,048,530 | 11,446,112 | 13,226 | 71,231,505 |
| Deferred losses from sole trader activities | no. | 280 | 205 | 40 | 97,900 |
| | \$ | 25,294,661 | 30,988,519 | 12,213,933 | 1,061,790,847 |
| Total deferred losses | no. | 360 | 255 | 40 | 102,375 |
| | \$ | 27,343,191 | 42,434,631 | 12,227,159 | 1,133,022,352 |
| Net farm management withdrawals | no. | 10 | 5 | 0 | 1,395 |
| | \$ | 1,066,500 | 789,000 | 0 | 52,725,657 |
| Net farm management deposits | no. | 10 | 5 | 5 | 1,020 |
| | \$ | 686,758 | 400,000 | 35,000 | 40,794,048 |
| Net capital gain | no. | 730 | 475 | 55 | 54,835 |
| | \$ | 35,090,738 | 31,748,876 | 4,591,210 | 1,243,711,669 |
| Total current year capital gains | no. | 1,245 | 750 | 80 | 80,170 |
| | \$ | 137,265,672 | 152,249,435 | 10,891,149 | 3,597,752,091 |
| Net capital losses carried forward | no. | 1,510 | 830 | 110 | 99,040 |
| | \$ | 102,883,926 | 86,043,106 | 15,416,180 | 2,680,743,373 |
| Attributed foreign income | no. | 5 | 10 | 5 | 800 |
| | \$ | 16,717 | 162 | 3,715 | 914,333 |
| Assessable foreign source income | no. | 1,100 | 670 | 75 | 76,750 |
| | \$ | 5,435,778 | 4,091,443 | 599,429 | 253,069,565 |
| Other net foreign employment income | no. | 15 | 5 | 5 | 1,470 |
| | \$ | 1,517,470 | 312,584 | 48,888 | 68,295,336 |
| Net foreign pension or annuity income - with UPP | no. | 10 | 5 | 0 | 2,245 |
| | \$ | 137,094 | 15,148 | 0 | 16,365,093 |
| Net foreign rent | no. | 50 | 15 | 5 | 2,590 |
| | \$ | -118,082 | -242,698 | -1,037 | 2,873,904 |
| Other net foreign source income | no. | 1,070 | 670 | 75 | 71,105 |
| | \$ | 3,352,561 | 3,414,459 | 512,909 | 126,679,940 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | Loss/nil | \$1-\$10,000 | \$10,001-\$50,000 | \$50,001-\$75,000 |
|---|-----|------------|--------------|-------------------|-------------------|
| Australian franking credits from a NZ company | no. | 0 | 125 | 140 | 35 |
| | \$ | 0 | 7,673 | 35,520 | 3,637 |
| Net foreign employment income – payment summary | no. | 0 | 135 | 95 | 15 |
| | \$ | 0 | 6,159,965 | 5,826,382 | 1,706,415 |
| Exempt foreign employment income | no. | 0 | 130 | 110 | 20 |
| | \$ | 0 | 4,732,308 | 3,614,498 | 928,464 |
| Gross rent | no. | 350 | 49,825 | 60,040 | 19,550 |
| | \$ | 8,302,732 | 806,069,871 | 993,448,379 | 318,521,998 |
| Rental interest deductions | no. | 295 | 40,140 | 48,225 | 16,665 |
| | \$ | 5,914,533 | 507,198,689 | 613,370,274 | 219,334,474 |
| Capital works deductions | no. | 170 | 19,355 | 21,370 | 6,770 |
| | \$ | 596,517 | 45,966,035 | 52,161,434 | 17,305,512 |
| Other rental deductions | no. | 350 | 49,970 | 60,140 | 19,585 |
| | \$ | 3,952,694 | 370,230,948 | 434,416,301 | 137,920,964 |
| Total rental deductions | no. | 350 | 50,175 | 60,410 | 19,660 |
| | \$ | 10,463,744 | 923,395,672 | 1,099,948,009 | 374,560,950 |
| Net rent | no. | 355 | 50,370 | 60,710 | 19,760 |
| | \$ | -2,161,012 | -117,325,801 | -106,499,630 | -56,038,952 |
| <i>Net rent - profit</i> | no. | 110 | 19,185 | 24,430 | 6,890 |
| | \$ | 1,256,570 | 155,572,596 | 201,596,350 | 52,712,178 |
| <i>Net rent - loss</i> | no. | 250 | 31,185 | 36,280 | 12,870 |
| | \$ | -3,417,582 | -272,898,397 | -308,095,980 | -108,751,130 |
| Forestry managed investment scheme income | no. | 5 | 170 | 130 | 35 |
| | \$ | 17,708 | 1,170,542 | 2,168,762 | 517,426 |
| Other income - Category 1 | no. | 60 | 10,685 | 23,760 | 11,760 |
| | \$ | 195,580 | 47,832,372 | 76,047,150 | 28,009,708 |
| Other income - Category 2 | no. | 20 | 3,730 | 4,950 | 1,825 |
| | \$ | 651,632 | 28,934,368 | 60,401,318 | 21,170,354 |
| Taxable professional income | no. | 0 | 1,530 | 1,810 | 440 |
| | \$ | 0 | 37,907,857 | 47,299,832 | 18,180,448 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$75,001-\$100,000 | \$100,001-\$250,000 | \$250,001-\$500,000 | \$500,001-\$1,000,000 |
|---|-----|--------------------|---------------------|---------------------|-----------------------|
| Australian franking credits from a NZ company | no. | 25 | 45 | 15 | 15 |
| | \$ | 1,177 | 7,783 | 5,975 | 2,060 |
| Net foreign employment income – payment summary | no. | 15 | 20 | 5 | 5 |
| | \$ | 774,273 | 1,553,726 | 772,852 | 18,600 |
| Exempt foreign employment income | no. | 10 | 20 | 10 | 5 |
| | \$ | 1,013,983 | 5,888,081 | 1,359,200 | 294,267 |
| Gross rent | no. | 10,910 | 24,465 | 10,805 | 6,025 |
| | \$ | 186,212,579 | 466,289,641 | 254,549,461 | 187,002,265 |
| Rental interest deductions | no. | 9,405 | 20,985 | 9,225 | 5,240 |
| | \$ | 132,161,630 | 337,710,767 | 191,167,365 | 156,827,801 |
| Capital works deductions | no. | 4,110 | 9,005 | 4,145 | 2,545 |
| | \$ | 10,777,879 | 27,285,642 | 15,001,635 | 11,671,456 |
| Other rental deductions | no. | 10,930 | 24,470 | 10,785 | 6,035 |
| | \$ | 82,293,087 | 208,412,851 | 114,631,660 | 89,334,609 |
| Total rental deductions | no. | 10,980 | 24,600 | 10,875 | 6,075 |
| | \$ | 225,232,596 | 573,409,260 | 320,800,660 | 257,833,866 |
| Net rent | no. | 11,045 | 24,760 | 10,960 | 6,115 |
| | \$ | -39,020,017 | -107,119,619 | -66,251,199 | -70,831,601 |
| <i>Net rent - profit</i> | no. | 3,755 | 8,465 | 3,790 | 1,910 |
| | \$ | 30,297,280 | 74,803,025 | 40,099,673 | 25,885,405 |
| <i>Net rent - loss</i> | no. | 7,295 | 16,295 | 7,170 | 4,210 |
| | \$ | -69,317,297 | -181,922,644 | -106,350,872 | -96,717,006 |
| Forestry managed investment scheme income | no. | 15 | 70 | 35 | 50 |
| | \$ | 113,270 | 766,015 | 525,451 | 775,205 |
| Other income - Category 1 | no. | 7,130 | 15,030 | 6,000 | 2,845 |
| | \$ | 26,693,710 | 41,023,858 | 19,615,738 | 12,509,302 |
| Other income - Category 2 | no. | 1,000 | 2,105 | 895 | 465 |
| | \$ | 6,973,796 | 15,336,152 | 7,898,050 | 6,725,004 |
| Taxable professional income | no. | 200 | 320 | 65 | 25 |
| | \$ | 11,058,482 | 25,732,075 | 10,219,850 | 5,071,703 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$1,000,001- \$2,000,000 | \$2,000,001- \$10,000,000 | \$10,000,001 or more | Total |
|---|-----|-----------------------------|------------------------------|----------------------|-----------------------|
| Australian franking credits from a NZ company | no. | 5 | 5 | 5 | 405 |
| | \$ | 1,577 | 1,000 | 70 | 66,472 |
| Net foreign employment income – payment summary | no. | 5 | 0 | 0 | 290 |
| | \$ | 570,458 | 0 | 0 | 17,382,671 |
| Exempt foreign employment income | no. | 5 | 5 | 5 | 310 |
| | \$ | 2,429,004 | 23,188 | 1,342 | 20,284,335 |
| Gross rent | no. | 2,825 | 1,425 | 150 | 186,370 |
| | \$ | 110,633,382 | 56,674,794 | 8,511,620 | 3,396,216,722 |
| Rental interest deductions | no. | 2,395 | 1,160 | 115 | 153,855 |
| | \$ | 97,382,756 | 49,993,169 | 6,011,886 | 2,317,073,344 |
| Capital works deductions | no. | 1,240 | 600 | 70 | 69,385 |
| | \$ | 6,748,185 | 3,949,900 | 834,794 | 192,298,989 |
| Other rental deductions | no. | 2,810 | 1,420 | 145 | 186,640 |
| | \$ | 56,000,838 | 29,305,657 | 3,312,564 | 1,529,812,173 |
| Total rental deductions | no. | 2,840 | 1,430 | 150 | 187,545 |
| | \$ | 160,131,779 | 83,248,726 | 10,159,244 | 4,039,184,506 |
| Net rent | no. | 2,875 | 1,445 | 150 | 188,550 |
| | \$ | -49,498,397 | -26,573,932 | -1,647,624 | -642,967,784 |
| Net rent - profit | no. | 970 | 515 | 60 | 70,070 |
| | \$ | 14,816,727 | 7,682,585 | 2,501,118 | 607,223,507 |
| Net rent - loss | no. | 1,905 | 930 | 95 | 118,475 |
| | \$ | -64,315,124 | -34,256,517 | -4,148,742 | -1,250,191,291 |
| Forestry managed investment scheme income | no. | 25 | 10 | 5 | 535 |
| | \$ | 591,672 | 202,130 | 269,267 | 7,117,448 |
| Other income - Category 1 | no. | 1,070 | 505 | 45 | 78,890 |
| | \$ | 12,485,404 | 3,101,260 | 1,307,218 | 268,821,300 |
| Other income - Category 2 | no. | 190 | 75 | 5 | 15,265 |
| | \$ | 5,080,034 | 1,132,352 | 19,544 | 154,322,604 |
| Taxable professional income | no. | 5 | 0 | 5 | 4,395 |
| | \$ | 130,379 | 0 | 7,967 | 155,608,593 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | Loss/nil | \$1-\$10,000 | \$10,001-\$50,000 | \$50,001-\$75,000 |
|--|-----|------------|----------------|-------------------|-------------------|
| Total salary & wages in assessable income | no. | 1,010 | 237,745 | 202,580 | 30,400 |
| | \$ | 66,366,373 | 9,812,423,330 | 6,621,084,816 | 986,001,389 |
| Total income or loss ² | no. | 1,335 | 293,090 | 392,310 | 118,935 |
| | \$ | 63,429,835 | 12,239,037,158 | 13,564,565,469 | 4,899,560,138 |
| Total income or loss less total deductions | no. | 1,340 | 293,205 | 392,325 | 118,910 |
| | \$ | 59,006,758 | 11,517,473,295 | 12,947,036,171 | 4,703,416,276 |
| Taxable income (excluding losses) | no. | 1,110 | 283,925 | 374,950 | 113,495 |
| | \$ | 65,584,916 | 11,532,203,492 | 13,041,903,715 | 4,728,924,676 |
| Adjustments | | | | | |
| Under 18 excepted net income | no. | 0 | 530 | 275 | 15 |
| | \$ | 0 | 4,396,495 | 4,974,836 | 445,115 |
| Income from investment, partnerships and other sources | no. | 15 | 2,520 | 3,275 | 845 |
| | \$ | 134,739 | 18,900,694 | 26,717,966 | 7,133,112 |
| Income from employment and business | no. | 10 | 1,325 | 1,895 | 500 |
| | \$ | 35,362 | 18,621,987 | 45,483,078 | 22,833,622 |
| Deductions from business income | no. | 5 | 710 | 1,365 | 395 |
| | \$ | 590 | 2,408,453 | 14,636,332 | 10,045,618 |
| Income tests | | | | | |
| Total reportable fringe benefits | no. | 75 | 15,110 | 9,980 | 1,720 |
| | \$ | 1,201,242 | 259,843,636 | 174,839,850 | 30,979,316 |
| Reportable employer superannuation contributions | no. | 140 | 25,110 | 17,005 | 2,660 |
| | \$ | 1,438,957 | 241,402,745 | 181,258,022 | 33,333,577 |
| Tax-free government pensions | no. | 15 | 2,220 | 2,020 | 270 |
| | \$ | 137,785 | 22,333,110 | 19,209,830 | 2,252,589 |
| Target foreign income | no. | 5 | 220 | 170 | 25 |
| | \$ | 39,499 | 5,152,363 | 3,587,353 | 931,041 |
| Net financial investment loss | no. | 70 | 4,760 | 4,690 | 1,505 |
| | \$ | 591,735 | 31,917,709 | 33,874,701 | 8,691,703 |
| Net rental property loss | no. | 235 | 28,215 | 32,675 | 11,500 |
| | \$ | 3,421,217 | 244,836,421 | 325,835,424 | 95,588,320 |
| Child support you paid | no. | 5 | 1,475 | 1,740 | 645 |
| | \$ | 45,824 | 7,353,085 | 7,393,791 | 2,808,742 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$75,001-\$100,000 | \$100,001-\$250,000 | \$250,001-\$500,000 | \$500,001-\$1,000,000 |
|--|-----|--------------------|---------------------|---------------------|-----------------------|
| Total salary & wages in assessable income | no. | 13,145 | 23,035 | 8,340 | 4,730 |
| | \$ | 514,917,292 | 1,159,522,661 | 523,703,163 | 347,582,178 |
| Total income or loss ² | no. | 57,855 | 108,795 | 38,325 | 17,435 |
| | \$ | 2,933,969,197 | 7,048,109,895 | 3,911,079,667 | 3,172,840,013 |
| Total income or loss less total deductions | no. | 57,850 | 108,755 | 38,305 | 17,425 |
| | \$ | 2,788,576,196 | 6,624,067,377 | 3,610,348,996 | 2,966,770,869 |
| Taxable income (excluding losses) | no. | 54,500 | 100,580 | 34,555 | 15,625 |
| | \$ | 2,812,365,296 | 6,697,044,385 | 3,657,387,256 | 2,974,266,266 |
| Adjustments | | | | | |
| Under 18 excepted net income | no. | 5 | 10 | 5 | 0 |
| | \$ | 186,236 | 1,008,810 | 85,814 | 0 |
| Income from investment, partnerships and other sources | no. | 310 | 560 | 145 | 60 |
| | \$ | 2,602,874 | 7,595,801 | 4,103,809 | 2,731,918 |
| Income from employment and business | no. | 175 | 285 | 60 | 30 |
| | \$ | 9,989,943 | 22,518,808 | 10,588,164 | 7,510,905 |
| Deductions from business income | no. | 120 | 195 | 45 | 20 |
| | \$ | 5,400,601 | 16,873,298 | 8,929,889 | 7,406,858 |
| Income tests | | | | | |
| Total reportable fringe benefits | no. | 1,020 | 2,820 | 1,610 | 1,150 |
| | \$ | 18,743,709 | 54,835,558 | 31,469,857 | 21,338,815 |
| Reportable employer superannuation contributions | no. | 1,405 | 3,235 | 1,660 | 1,185 |
| | \$ | 21,811,730 | 54,339,933 | 32,460,799 | 26,462,291 |
| Tax-free government pensions | no. | 80 | 165 | 30 | 15 |
| | \$ | 722,904 | 1,382,760 | 282,844 | 127,127 |
| Target foreign income | no. | 15 | 20 | 10 | 5 |
| | \$ | 728,421 | 5,735,554 | 1,508,452 | 250,497 |
| Net financial investment loss | no. | 775 | 1,900 | 970 | 665 |
| | \$ | 6,494,264 | 17,924,375 | 15,589,459 | 14,508,848 |
| Net rental property loss | no. | 5,660 | 12,320 | 5,445 | 3,235 |
| | \$ | 54,197,887 | 135,954,368 | 79,547,731 | 73,809,415 |
| Child support you paid | no. | 255 | 400 | 115 | 50 |
| | \$ | 1,439,543 | 2,741,450 | 886,103 | 515,416 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$1,000,001- \$2,000,000 | \$2,000,001- \$10,000,000 | \$10,000,001 or more | Total |
|--|-----|-----------------------------|------------------------------|----------------------|-----------------------|
| Total salary & wages in assessable income | no. | 2,255 | 1,425 | 255 | 524,920 |
| | \$ | 158,900,496 | 119,691,534 | 23,876,490 | 20,334,069,722 |
| Total income or loss ² | no. | 7,050 | 3,725 | 450 | 1,039,310 |
| | \$ | 2,073,621,397 | 1,134,694,561 | 150,427,541 | 51,191,334,871 |
| Total income or loss less total deductions | no. | 7,045 | 3,720 | 450 | 1,039,325 |
| | \$ | 1,958,318,725 | 1,079,363,543 | 146,366,325 | 48,400,744,531 |
| Taxable income (excluding losses) | no. | 6,155 | 3,025 | 295 | 988,210 |
| | \$ | 1,940,433,176 | 1,046,124,352 | 139,534,294 | 48,635,771,824 |
| Adjustments | | | | | |
| Under 18 excepted net income | no. | 0 | 0 | 0 | 830 |
| | \$ | 0 | 0 | 0 | 11,097,306 |
| Income from investment, partnerships and other sources | no. | 30 | 20 | 5 | 7,785 |
| | \$ | 552,053 | 510,035 | 159,919 | 71,142,920 |
| Income from employment and business | no. | 10 | 5 | 5 | 4,295 |
| | \$ | 216,133 | 2,029,832 | 7,308 | 139,835,142 |
| Deductions from business income | no. | 5 | 5 | 5 | 2,860 |
| | \$ | 212,911 | 2,069,685 | 107 | 67,984,342 |
| Income tests | | | | | |
| Total reportable fringe benefits | no. | 490 | 160 | 20 | 34,165 |
| | \$ | 9,162,575 | 3,016,064 | 311,131 | 605,741,753 |
| Reportable employer superannuation contributions | no. | 505 | 275 | 40 | 53,225 |
| | \$ | 11,165,316 | 4,835,402 | 486,434 | 608,995,206 |
| Tax-free government pensions | no. | 10 | 5 | 5 | 4,830 |
| | \$ | 96,815 | 3,046 | 1,759 | 46,550,569 |
| Target foreign income | no. | 5 | 5 | 5 | 480 |
| | \$ | 2,429,005 | 27,618 | 1,342 | 20,391,145 |
| Net financial investment loss | no. | 315 | 170 | 25 | 15,850 |
| | \$ | 12,280,431 | 7,976,737 | 963,793 | 150,813,755 |
| Net rental property loss | no. | 1,485 | 770 | 80 | 101,625 |
| | \$ | 50,315,154 | 27,495,669 | 3,161,801 | 1,094,163,407 |
| Child support you paid | no. | 10 | 5 | 5 | 4,710 |
| | \$ | 92,831 | 33,107 | 17,646 | 23,327,538 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | Loss/nil | \$1-\$10,000 | \$10,001-\$50,000 | \$50,001-\$75,000 |
|--|-----|------------|---------------|-------------------|-------------------|
| Income tax credits | | | | | |
| Total tax withheld | no. | 930 | 215,285 | 170,840 | 26,105 |
| | \$ | 17,534,404 | 2,215,699,048 | 1,566,630,566 | 260,637,482 |
| TFN amounts withheld from gross interest | no. | 55 | 9,790 | 13,350 | 4,380 |
| | \$ | 12,790 | 1,798,993 | 2,389,760 | 841,693 |
| TFN amounts withheld from dividends | no. | 50 | 2,245 | 2,755 | 805 |
| | \$ | 8,659 | 281,007 | 402,418 | 78,657 |
| Tax withheld - lump sum payments in arrears | no. | 5 | 65 | 70 | 15 |
| | \$ | 337 | 147,821 | 194,094 | 42,255 |
| Credit for tax withheld where ABN not quoted | no. | 0 | 75 | 85 | 20 |
| | \$ | 0 | 25,439 | 42,226 | 3,450 |
| Share of credit foreign resident withholding | no. | 0 | 80 | 55 | 15 |
| | \$ | 0 | 23,385 | 10,750 | 5,120 |
| Share of franking credit from franked dividends | no. | 110 | 21,785 | 21,075 | 5,410 |
| | \$ | 250,808 | 71,074,602 | 66,234,716 | 14,753,242 |
| Credit for TFN amounts withheld from interest/dividend/trust | no. | 25 | 1,685 | 1,830 | 505 |
| | \$ | 12,158 | 506,300 | 603,063 | 145,681 |
| Foreign tax credits | no. | 130 | 16,930 | 16,530 | 4,290 |
| | \$ | 24,986 | 9,511,528 | 8,855,079 | 2,708,975 |
| Share of credit for tax paid by trustee | no. | 5 | 150 | 195 | 60 |
| | \$ | 152 | 23,044 | 218,593 | 5,240 |
| PSI - Tax withheld - voluntary agreement | no. | 0 | 160 | 225 | 25 |
| | \$ | 0 | 899,792 | 1,043,581 | 94,624 |
| PSI - Tax withheld - labour hire or other | no. | 5 | 1,130 | 895 | 110 |
| | \$ | 86,055 | 4,511,495 | 3,608,486 | 587,928 |
| Net business income/loss - tax withheld - voluntary agreement | no. | 5 | 775 | 2,455 | 1,540 |
| | \$ | 3,415 | 535,813 | 11,882,098 | 17,032,948 |
| Tax withheld - foreign resident withholding | no. | 5 | 110 | 155 | 35 |
| | \$ | 37 | 112,264 | 549,351 | 334,821 |
| Net business income/loss - tax withheld - ABN not quoted | no. | 5 | 580 | 210 | 30 |
| | \$ | 19 | 455,992 | 832,736 | 212,153 |
| Net business income/loss - tax withheld - labour hire or other | no. | 5 | 2,275 | 2,855 | 510 |
| | \$ | 17 | 1,327,083 | 11,509,162 | 5,582,593 |
| Credit for interest on early payments | no. | 0 | 60 | 90 | 40 |
| | \$ | 0 | 1,106 | 1,559 | 1,663 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$75,001-\$100,000 | \$100,001-\$250,000 | \$250,001-\$500,000 | \$500,001-\$1,000,000 |
|--|-----|--------------------|---------------------|---------------------|-----------------------|
| Income tax credits | | | | | |
| Total tax withheld | no. | 11,620 | 20,130 | 7,330 | 4,275 |
| | \$ | 143,688,918 | 340,196,317 | 156,651,039 | 106,502,262 |
| TFN amounts withheld from gross interest | no. | 2,225 | 4,675 | 1,895 | 965 |
| | \$ | 452,916 | 1,171,104 | 573,812 | 350,052 |
| TFN amounts withheld from dividends | no. | 495 | 1,395 | 860 | 575 |
| | \$ | 155,436 | 255,344 | 214,643 | 142,112 |
| Tax withheld - lump sum payments in arrears | no. | 10 | 20 | 5 | 5 |
| | \$ | 78,106 | 18,919 | 2,060 | 2,412 |
| Credit for tax withheld where ABN not quoted | no. | 15 | 25 | 20 | 20 |
| | \$ | 3,540 | 29,701 | 2,288 | 2,971 |
| Share of credit foreign resident withholding | no. | 5 | 25 | 5 | 15 |
| | \$ | 807 | 41,887 | 363 | 854 |
| Share of franking credit from franked dividends | no. | 3,005 | 6,505 | 2,800 | 1,585 |
| | \$ | 9,693,305 | 29,198,043 | 11,216,559 | 10,219,738 |
| Credit for TFN amounts withheld from interest/dividend/trust | no. | 295 | 770 | 450 | 320 |
| | \$ | 76,984 | 235,460 | 153,469 | 158,987 |
| Foreign tax credits | no. | 2,410 | 5,505 | 2,470 | 1,515 |
| | \$ | 1,879,411 | 7,490,679 | 1,559,679 | 721,015 |
| Share of credit for tax paid by trustee | no. | 35 | 75 | 50 | 25 |
| | \$ | 3,480 | 9,517 | 4,448 | 2,759 |
| PSI - Tax withheld - voluntary agreement | no. | 15 | 5 | 5 | 5 |
| | \$ | 168,155 | 97,226 | 3,655 | 33,549 |
| PSI - Tax withheld - labour hire or other | no. | 40 | 70 | 20 | 10 |
| | \$ | 265,593 | 832,963 | 133,483 | 53,437 |
| Net business income/loss - tax withheld - voluntary agreement | no. | 680 | 350 | 25 | 5 |
| | \$ | 10,812,383 | 8,220,474 | 1,219,205 | 413,093 |
| Tax withheld - foreign resident withholding | no. | 15 | 45 | 25 | 10 |
| | \$ | 218,554 | 836,266 | 1,487,461 | 1,326,125 |
| Net business income/loss - tax withheld - ABN not quoted | no. | 10 | 30 | 10 | 5 |
| | \$ | 118,681 | 502,043 | 270,162 | 367 |
| Net business income/loss - tax withheld - labour hire or other | no. | 185 | 275 | 20 | 5 |
| | \$ | 3,402,736 | 10,254,051 | 1,543,890 | 69,528 |
| Credit for interest on early payments | no. | 20 | 20 | 15 | 5 |
| | \$ | 1,065 | 952 | 1,991 | 538 |

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, by total business income, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

| | | \$1,000,001- \$2,000,000 | \$2,000,001- \$10,000,000 | \$10,000,001 or more | Total |
|--|-----|-----------------------------|------------------------------|----------------------|----------------------|
| Income tax credits | | | | | |
| Total tax withheld | no. | 2,075 | 1,330 | 240 | 460,160 |
| | \$ | 46,380,091 | 36,315,793 | 6,564,559 | 4,896,800,479 |
| TFN amounts withheld from gross interest | no. | 425 | 270 | 30 | 38,050 |
| | \$ | 182,538 | 134,600 | 45,703 | 7,953,961 |
| TFN amounts withheld from dividends | no. | 385 | 340 | 45 | 9,950 |
| | \$ | 178,577 | 204,214 | 67,923 | 1,988,990 |
| Tax withheld - lump sum payments in arrears | no. | 5 | 5 | 0 | 195 |
| | \$ | 1,400 | 921 | 0 | 488,325 |
| Credit for tax withheld where ABN not quoted | no. | 10 | 5 | 0 | 270 |
| | \$ | 1,575 | 15,245 | 0 | 126,435 |
| Share of credit foreign resident withholding | no. | 5 | 5 | 5 | 210 |
| | \$ | 802 | 1,062 | 20,194 | 105,224 |
| Share of franking credit from franked dividends | no. | 785 | 440 | 50 | 63,550 |
| | \$ | 8,852,429 | 5,280,103 | 4,171,278 | 230,944,823 |
| Credit for TFN amounts withheld from interest/dividend/trust | no. | 210 | 185 | 25 | 6,295 |
| | \$ | 141,191 | 150,338 | 37,104 | 2,220,735 |
| Foreign tax credits | no. | 775 | 470 | 50 | 51,070 |
| | \$ | 636,850 | 252,969 | 30,293 | 33,671,464 |
| Share of credit for tax paid by trustee | no. | 25 | 15 | 5 | 630 |
| | \$ | 4,789 | 636 | 458 | 273,116 |
| PSI - Tax withheld - voluntary agreement | no. | 0 | 0 | 0 | 435 |
| | \$ | 0 | 0 | 0 | 2,340,582 |
| PSI - Tax withheld - labour hire or other | no. | 5 | 5 | 5 | 2,285 |
| | \$ | 99,225 | 6,749 | 4,371 | 10,189,785 |
| Net business income/loss - tax withheld - voluntary agreement | no. | 5 | 0 | 0 | 5,835 |
| | \$ | 105,239 | 0 | 0 | 50,224,668 |
| Tax withheld - foreign resident withholding | no. | 5 | 5 | 0 | 400 |
| | \$ | 712,994 | 1,180,506 | 0 | 6,758,379 |
| Net business income/loss - tax withheld - ABN not quoted | no. | 5 | 0 | 0 | 875 |
| | \$ | 102,421 | 0 | 0 | 2,494,574 |
| Net business income/loss - tax withheld - labour hire or other | no. | 5 | 0 | 0 | 6,125 |
| | \$ | 93,577 | 0 | 0 | 33,782,637 |
| Credit for interest on early payments | no. | 5 | 5 | 0 | 250 |
| | \$ | 622 | 3 | 0 | 9,499 |